

## General Instructions

### Who must file Form RUT-50?

You must file Form RUT-50, Private Party Vehicle Tax Transaction, if you purchased or acquired by gift or transfer a motor vehicle from a private party.

If you purchased a vehicle from an unregistered out-of-state dealer, lending institution, leasing company, or retailer; **or** if you purchased a passenger car from an unregistered Illinois lending institution or leasing company, you must complete **Form RUT-25, Vehicle Use Tax Transaction Return**.

### When is Form RUT-50 due?

Within 30 days from the date of acquiring the vehicle if acquired in Illinois or within 30 days of bringing it into Illinois if acquired outside Illinois.

### Are trade-in allowances reported on Form RUT-50?

**No** — Trade-in allowances are not allowed on Form RUT-50.

### How do I know which table to use to determine my tax?

Determine which table by the vehicle's purchase price or fair market value. If less than \$15,000 use Table A; if \$15,000 or more, use Table B. Do **not** use either table for a motorcycle, ATV, or if the purchase is exempt.

### What is "purchase price"?

"Purchase price" is the value given for a motor vehicle and may be in the form of money, credit, property or service. Attaching a copy of the bill of sale or proof of purchase may prevent future notices.

### What if I don't know the purchase price?

When there is no stated purchase price, such as a gift or even trade, fair market value is used.

### How do I know the fair market value?

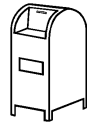
You can obtain the fair market value from a licensed dealer.

### What if I need help?

Visit our Web site at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

### Where do I send my Form RUT-50?

Send Form RUT-50, Page 1 and attachments with your Illinois Secretary of State registration application and fee to:



**OFFICE OF THE ILLINOIS SECRETARY OF STATE  
VEHICLE SERVICES DEPARTMENT  
HOWLETT BLDG  
SPRINGFIELD IL 62756**

**Note:** Keep Page 2 (Taxpayer's copy) for your records.

## Specific Instructions

### Step 4 — Transaction description

#### 1 Exemption — Write "\$0" on Step 5, Line 1.

- 1a)** Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number; **or** purchased specifically for donation to an exempt organization operated exclusively for educational purposes.
- 1b)** Farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code); or a ready-mix concrete truck used in manufacturing tangible personal property for sale.
- 1c)** Rolling stock item for hire to haul persons or commodities in interstate commerce. **See Informational Bulletins FY 2005-01 and 2008-03.**
- 1d)** You were an out-of-state resident; item was used outside IL at least 3 months. You must surrender the out-of-state title, registration or other proof of the item's use when you apply for an Illinois title. You **cannot** claim this exemption if you are a leasing company, lessee, business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or military person whose home of record is Illinois.

#### 2 Exemption — Write "\$15" on Step 5, Line 1.

- 2b)** Transferred due to the organization, reorganization, dissolution, or partial liquidation of business. **Beneficial ownership is not changing.**

#### 3 Motorcycle or ATV — Write "\$25" on Step 5, Line 1.

Includes motorcycle, motor-driven cycle, three or four-wheel all terrain vehicle (ATV), or motorized pedalcycle.

#### 4 Table A or B — Write the tax determined on Step 5, Line 1.

If the purchase price or fair market value is **less than \$15,000**, you first calculate the vehicle's age:

	Example	Yours
<b>a</b> Write the year of the title application.	2010	
<b>b</b> Write the year of the vehicle.	2007	
<b>c</b> Subtract Line <b>b</b> from <b>a</b> . This is the vehicle age.	3	

Based on the age on Line **c**, use Table A to determine the correct tax due.

**Table A**

	Vehicle age	Tax due
	1 or less	\$ 390
<b>Use this table if you marked Step 4, Line 4a.</b>	2	290
	3	215
	4	165
	5	115
	6	90
	7	80
	8	65
	9	50
	10	40
	11 or more	25

If the purchase price or fair market value is **\$15,000 or more**, you must use **Table B**.

**Table B**

	Purchase price or fair market value	Tax due
<b>Use this table if you marked Step 4, Line 4b.</b>	\$15,000 to 19,999.99	\$ 750
	\$20,000 to 24,999.99	1,000
	\$25,000 to 29,999.99	1,250
	\$30,000 or more	1,500

### Step 5 — Tax due

**Line 2:** Credit is allowed only if proof of tax paid is attached and the tax is separately stated.

**Line 3:** Make remittance payable to "Illinois Department of Revenue".

**Note:** You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill that we send you. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our Web site at [tax.illinois.gov](http://tax.illinois.gov) or call **1 800 356-6302**.